

## CLAIMS:

1. A method of manufacturing on a substrate (50) a 2-transistor memory cell (10) comprising a storage transistor having a memory gate stack (1) and a selecting transistor, there being a tunnel dielectric layer between the substrate (50) and the memory gate stack (1), the method comprising:  
5 forming the memory gate stack (1) by providing a first conductive layer (52) and a second conductive layer (54) and etching the second conductive layer (54) thus forming a control gate and etching the first conductive layer (52) thus forming a floating gate, the method furthermore comprising, before etching the first conductive layer (52), forming spacers (81) against the control gate in the direction of a channel to be formed  
10 under the tunnel dielectric layer (51), and thereafter using the spacers (81) as a hard mask to etch the first conductive layer (52) thus forming the floating gate.
2. A method according to claim 1, wherein the spacers (81) are formed from a dielectric material which has an oxygen diffusion through the material which is an order of  
15 magnitude smaller than oxygen diffusion through oxide spacers.
3. A method according to claim 2, wherein the dielectric material which has an oxygen diffusion through the material which is an order of magnitude smaller than oxygen diffusion through oxide spacers is one or more of silicon nitride, silicon carbide or metal  
20 oxide.
4. A method according to any of the previous claims, furthermore comprising, before forming the memory gate stack (1), applying the tunnel dielectric layer (51) on the substrate, and after formation of the memory gate stack (1), removing the tunnel dielectric  
25 layer (51) by a selective etching technique at least at a location where the selecting transistor is to be formed, the selective etching technique preferentially etching the tunnel dielectric layer (51) compared to the substrate (50).

5. A method according to any of the previous claims, comprising, after etching of the first conductive layer (52), providing a floating gate dielectric (102) next to the formed floating gate and at the same time providing an access gate dielectric (101).
- 5 6. A method according to any of the previous claims, the memory gate stack (1) comprising an interlayer dielectric layer (53) between the first conductive layer (52) and the second conductive layer (54), the method furthermore comprising removing part of the interlayer dielectric layer (53) after forming the control gate but before forming the spacers (81).
- 10 7. A method according to any of the previous claims, the selecting transistor comprising an access gate (103), the method comprising forming the access gate (103) while the spacer (81) at the access gate side is still present.
- 15 8. A 2-transistor memory cell (10) comprising a storage transistor (1) and a selecting transistor, the storage transistor comprising a floating gate (52) and a control gate (54), wherein the control gate (54) is smaller than the floating gate (52), and spacers (81) are present next to the control gate (54).
- 20 9. A memory cell (10) according to claim 8, wherein the spacers (81) are made from a dielectric material which has an oxygen diffusion through the material which is an order of magnitude smaller than oxygen diffusion through oxide spacers.
10. A memory cell (10) according to claim 8 or 9, the selecting transistor  
25 comprising an access gate (103), a spacer (81) being present between the control gate (54) and the access gate (103) and a floating gate dielectric (102) being present between the floating gate (52) and the access gate (103), wherein the spacer (81) is thicker than the floating gate dielectric (102).
- 30 11. An electronic device comprising a memory cell (10) according to any of claims 8 to 10.